

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of:)	
Treatment of Local Exchange)	
Carrier Tariffs Implementing)	CC Docket No. 92-101
Statement of Financial)	
Accounting Standards, "Employers)	
Accounting for Postretirement)	
Benefits Other Than Pensions")	
Bell Atlantic Tariff F.C.C. No. 1)	Transmittal No. 497
U S West Communications, Inc.)	Transmittal No. 246
Tariff F.C.C. Nos. 1 and 4)	
Pacific Bell Tariff F.C.C. No. 128)	Transmittal No. 1579

SUPPORTING STATEMENT
OF THE
UNITED STATES TELEPHONE ASSOCIATION

The United States Telephone Association (USTA) respectfully submits this statement in support of the Motion for Extension of Time (Motion) filed by Southwestern Bell Telephone Company in the above-referenced proceeding. USTA represents all of the price cap exchange carriers as well as the majority of small and mid-sized exchange carriers who may elect price cap regulation in the future.

The Motion requests that the time for filing replies be extended from July 15, 1992 to July 31, 1992. This additional time will be required to analyze the studies submitted by AT&T, ICA and Ad Hoc. New arguments were raised which were not included in the Bureau's Order to Investigate. These arguments must be researched and refuted. Finally, discussions with the

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authors of the Godwins study will be required to respond to criticisms of that study.

The limited nature of the Motion will not inconvenience any party in this proceeding. Grant of the Motion will assist the price cap exchange carriers in ensuring that the Bureau receives the necessary information to find that the OPEB costs at issue in this proceeding should be recognized as exogenous.

Based on the foregoing, USTA recommends that the Motion be granted as soon as possible.

Respectfully submitted,

UNITED STATES TELEPHONE ASSOCIATION

By  _____

Martin T. McCue
General Counsel

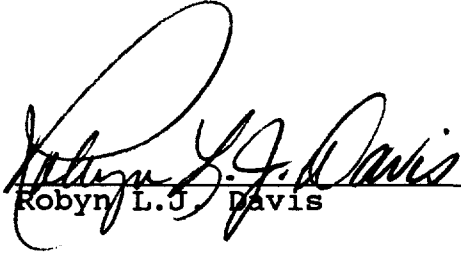
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July 7, 1992

CERTIFICATE OF SERVICE

I, Robyn L.J. Davis, do certify that on July 7, 1992
copies of the foregoing Supporting Statement of the United States
Telephone Association were either hand-delivered, or deposited in
the U.S. Mail, first-class, postage prepaid to the persons on the
attached service list.


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